

26 U.S.C. § 7206(1)
Making and Subscribing a False
Return, Statement, or Other Document
Venue in District of Filing

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7206(1)
_____)	

The grand jury charges:

That on or about the ____ day of _____, 19__, in the _____ District of ____, [***Defendant's Name***], a resident of [***City***], [***State***], did willfully make and subscribe **1** a [***Describe Document***], which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Director, Internal Revenue Service Center, at [***City***], [***State***], **2** which said [***Describe Document***] he [she] did not believe to be true and correct as to every material matter in that the said [***Describe Document and the False Fact(s)***], whereas, as he [she] then and there well knew and believed, [***Describe Correct Fact(s)***].

In violation of Title 26, United States Code, Section 7206(1).

A True Bill.

 Foreperson

 United States Attorney

COMMENT

1 The Seventh Circuit has approved this type of form as sufficiently charging a 7206(1) offense. *United States v. Marrinson*, 832 F.2d 1465, 1476 (7th Cir. 1987).

NOTES

1 An aider and abettor may be jointly charged with the principal under 18 U.S.C., § 2. If this is done, the language "and did willfully aid, abet, assist, and cause to be so made and subscribed" should be inserted after the word "subscribe" and appropriate reference made to 18 U.S.C., § 2, as well as to 26 U.S.C., § 7206(1).

2 If the Service Center was not the place of filing, substitute "with the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____"; or "with the Representative of the District Director of the Internal Revenue Service for the Internal Revenue District of _____, at _____".

26 U.S.C. § 7206(1)
Making and Subscribing a False
Return, Statement, or Other Document
Venue in District of Preparation and Signing

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7206(1)
_____)	

The grand jury charges:

That on or about the _____ day of _____, 19__, in the _____ District of _____, [***Defendant's Name***], a resident of [***City***], [***State***], did willfully make and subscribe **1** a [***Describe Document***], which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said [***Describe Document***] he [she] did not believe to be true and correct as to every material matter in that the said [***Describe Document and the False Fact(s)***], whereas, as he [she] then and there well knew and believed, [***Describe Correct Fact(s)***].

In violation of Title 26, United States Code, Section 7206(1).

A True Bill.

 Foreperson

 United States Attorney

COMMENT

1 The Seventh Circuit has approved this type of form as sufficiently charging a 7206(1) offense. *United States v. Marrinson*, 832 F.2d 1465, 1476 (7th Cir. 1987).

NOTES

1 An aider and abettor may be jointly charged with the principal under 18 U.S.C., § 2. If this is done, the language "and did willfully aid, abet, assist, and cause to be so made and subscribed" should be inserted after the word "subscribe" and appropriate reference made to 18 U.S.C., § 2, as well as to 26 U.S.C., § 7206(1).

26 U.S.C. § 7206(1)
Making and Subscribing a False Return
False Amount Not Specified - Open Ended Indictment

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7206(1)
_____)	

The grand jury charges:

That on or about the _____ day of _____, 19__, in the _____ District of _____, [***Defendant's Name***], a resident of [***City***], [***State***], did willfully make and subscribe **1** a [***joint***] U.S. Individual Income Tax Return, **2** for the calendar year **3** 19__, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, **4** which said income tax return he [she] did not believe to be true and correct as to every material matter in that the said return reported [***State Each False Item of Income Reported, e.g., Dividend Income in the Amount of \$_____, Interest Income in the Amount of \$_____,***] whereas, as he [she] then and there well knew and believed, he [she] received [***State Each False Item But Not Amount, e.g., Interest Income and Dividend Income***] in addition to that heretofore stated.

In violation of Title 26, United States Code, Section 7206(1).

A True Bill.

 Foreperson

 United States Attorney

NOTES

1 An aider and abettor may be jointly charged with the principal under 18 U.S.C., § 2. If this is done, the language "and did willfully aid, abet, assist, and cause to be so made and subscribed" should be inserted after the word "subscribe" and appropriate reference made to 18 U.S.C. (§ 2, as well as to 26 U.S.C.) § 7206(1).

2 Where appropriate, substitute correct tax return, *e.g.*, U.S. Corporation Income Tax Return.

3 If fiscal year is involved, substitute "fiscal year ended _____, 19_".

4 If venue is to be placed in the district of filing, modify this form in accordance with language at Forms - 63.

26 U.S.C. § 7206(1)
Making and Subscribing a False Return
Failure to Disclose a Business

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7206(1)
_____)	

The grand jury charges:

That on or about the _____ day of _____, 19__, in the _____ District of _____, [***Defendant's Name***], a resident of [***City***], [***State***], did willfully make and subscribe a [***joint***] U.S. Individual Income Tax Return, for the calendar year 19__, **1** which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, **2** which said income tax return he [she] did not believe to be true and correct as to every material matter in that the said return failed to disclose that he [she] was engaged in the operation of a business activity from which he [she] derived gross receipts or sales and incurred deductions, whereas, as he [she] then and there well knew and believed, he [she] was required by law and regulation to disclose the operation of this business activity, the gross receipts or sales he [she] derived therefrom, and the deductions he [she] incurred.

In violation of Title 26, United States Code, Section 7206(1).

A True Bill.

 Foreperson

 United States Attorney

NOTES

1 If fiscal year is involved, substitute "fiscal year ended _____, 19_".

2 If venue is to be placed in the district of filing, modify this form in accordance with language at Forms - 63.

26 U.S.C. § 7206(1)
Individual - 26 U.S.C. 6050I
Returns Relating to Cash Received in Trade or Business
Failing False Return

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)
)
v.) No. _____
) 26 U.S.C., § 7206(1)
)

The grand jury charges:

That on or about the ____ day of _____, 19__, in the _____ District of _____, [***Defendant's Name***], a resident of [***City***], [***State***], did willfully make and subscribe a return on United States Treasury Department Internal Revenue Service Form 8300, for a cash payment in excess of \$10,000 received on [***Date***], which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said return on United States Treasury Department Internal Revenue Service Form 8300 he [she] did not believe to be true and correct as to every material matter in that the said return [***State Each False Item Reported, e.g., Name of Payor, Cash Received in the Amount of \$____***], whereas, as he [she] then and there well knew and believed, he [she] received [***State Each False Item But Not Amount, e.g., Name of Payor, Cash Received in Excess of Amount Reported***], in addition to that heretofore stated.

In violation of Title 26, United States Code, Sections 6050I and 7206(1), and 26 Code of Federal Regulations, Section 1.6050I-1.

A True Bill.

Foreperson

United States Attorney